By McCOY.]

[SENATE FILE No. 192.—WAYS AND MEANS.

A BILL

FOR AN ACT TO AMEND SECTION 797 OF THE CODE OF IOWA, AND TO EXEMPT FROM TAXATION CERTAIN HOMESTEADS.

Be it enacted by the General Assembly of the State of Iowa:

Section 1. That section 797 of the Code of Iowa is hereby amended as follows: The

- 2 homestead of any widow whose husband died while in the army or since from wounds
- 3 received or from disease contracted while in the army.